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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX AND EXCISE
ITANAGAR

NOTIFICATION

The 31st August, 2009

No. TAX -28/2002/VOL-II.— In exercise of the powers conferred by section 103 of the Arunachal Pradesh Goods Tax Act, 2005 (Act 3 of 2005), the Governor of Arunachal Pradesh hereby makes the following rules further to amend the Arunachal Pradesh Goods Tax Rules, 2005, namely :-

1. Short title and commencement :

- (1) These Rules may be called the Arunachal Pradesh Goods Tax (Amendment) Rules, 2009.
- (2) They shall come into force with effect from the date of their publication in Arunachal Pradesh Gazette.

2. Amendment of Rule 12 :

In Arunachal Pradesh Goods Tax Rules, 2005 for sub-rule (10) & (11) of Rule 12, the following shall be substituted, namely :-

"(10) Works Contract : The net tax of a dealer electing to use the Works Contract method for a tax period shall be the amount determined at the rate of four paise in every rupee of the total aggregate value of the Works Contract of the dealer.

(11) A Works Contractor opting to pay tax under the Simplified Accounting Method shall :-

- (a) not purchase goods from a person who is not registered under the Arunachal Pradesh Goods Tax Act, 2005 ;

PROVIDED that this restriction shall not apply for the purchase of goods from an un-registered dealer dealing exclusively in goods mentioned in the First Schedule ;

- (b) not compute his net tax under section 11 of the Arunachal Pradesh Goods Tax Act, 2005 ;
- (c) not be allowed to claim credit under section 9, section 15 and section 16 of the Arunachal Pradesh Goods Tax Act, 2005 ;
- (d) not be entitled to issue tax invoice ;
- (e) not be allowed to collect any amount by way of tax under the Arunachal Pradesh Goods Tax Act, 2005 ; and
- (f) continue to retain tax invoices and retail invoices for all of his purchases as required under section 49 of the Arunachal Pradesh Goods Tax Act, 2005."

Amit Singla, IAS,
Secretary (Tax & Excise),
Government of Arunachal Pradesh,
Itanagar.